Office of the,
Senior Deputy Director
Local Audit circle, 2nd Floor, Asiatic Bilding,
K.G.Road,
Bangalore-560009

ಕರ್ನಾಟಕ ಸರಕಾರ
(ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ)

ಹಿರಿಯ ಉಪ ನಿರ್ದೇಶಕರ ಕಚೇರಿ
ಸ್ಥಳೀಯ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರ್ತುಲ
2ನೇ ಮಹಡಿ, ಏಷಿಯಾಟಿಕ್ ಕಟ್ಟಡ
ಕೆ.ಜಿ.ರಸ್ತೆ, ಬೆಂಗಳೂರು:09
ದೂರವಾಣಿ ಸಂಖ್ಯೆ:080–22267589

ಸಂಖ್ಯೆ: ಸ್ಥಲೆಪವ:ಬೆಂ.ಕಾವಿ:2018–19 ದಿನಾಂಕ:

To,

Member Secretary,
Anekal planning Authority
Anekal.

Sir,

Sub: Forwarding the Audit report for the year 2020-21

*****

The Audit for the year 2020-21of Anekal Planning Authority was completed, the Audit report is forwarded along with this letter. It is requested to take action on the Short comings, objections and recovery mentioned in the audit paras.Submitt compliance report through competent authority.

Yours faithfully,

Joint Director ,
Local audit circle,
Banglore.

Copy to,

1. Commissioner, Banglore Metropolitian reginal Development Authority, Ali Askar road, Banglore.
2. Principal Director , Karnataka State Audit and Account Department, 3rd Floor ,T.T.M.C., Building , Shanthinagar , Banglore.
3. Office copy.

Details of Objection amount and recovery amount observed in the Audit for the year 2020-21 - Anekal Planning Authority, Anekal.

Sl. No.	Para No.	Particulars	Amount held under objection	Recovery
1	4	Non-submission of compliance report of previous audit report	--	--
2	6	Approval of Budget	--	--
3	9	Non-maintenance of classified register of Receipt and Expenditure	--	--
4	20(A)	Less amount credited in the maturity amount for the investment in a fixed deposit	67,55,795	--
5	23	Non Remittance of 5% of betterment fees to the State Town Planning Board	74,16,993	--
6	31	Non-submission of utilization certificate of works executed by Panchatath Raj Department which are funded by Anekal Planning Authority.	2,61,79,860	--
7	32	Pension contribution details	--	--
8	35	Non payment of fee collected under RTI to concerned head of account.	560	--
9	37	Details of Audit fees payment	5,24,430	--
Total			**4,08,77,638**	**--**

Additional /Joint Director,
Local Audit Circle,
Banglore.

Audit Report for the year 2020-21of the Anekal Planning Authority, Anekal.

1. Introduction:-

In exercise of the powers conferred under Section 4-A (1) of the Karnataka Town & Country Planning Act, 1961 (Karnataka Act No. 11 of 1963), the Government vide Notification No: NaAaEe-72-BemRuPra-2003, dated: 03.03.2006 and with effect from 02.03.2006 declared the Anekal Local Planning Area. This Local Planning Area is called as Anekal Local Planning Area.

Further vide government notification No. NaAaEe-31-BemRuPra-2006, dated: 19.07.2006 and as per the provisions of Sec 4-C of the Karnataka Town & Country Planning Act-1961 the Constitution of the Anekal Planning Authority consisting of Chairman, Member-Secretary and members was notified. Accordingly, the Anekal Planning Authority came into existence w.e.f 19.07.2006.

Main purpose of the Authority

The main purpose of the Anekal Planning authority is to prepare Master Plan for the Planned development of the local planning area and to control the growth and development in planned manner

The audit of the Anekal Planning Authority for the year 2020-21 was carried out as per the provisions of Section 68(C)(2) of the KT&CP Act 1961 and Rule 23(1) of the Karnataka Planning Authority Rules., 1965.The state audit and accounts department had power to audit the accounts of authority, on behalf of Principle Director, Karnataka state account department, Joint Director, Local audit circle, Banglore has audited the authority accounts for the year 2020-21the report has been prepared on observed short comings,The predominant shortcomings observed during the audit is detailed in following paras. The compliance report to this audit report may be submitted through competent authority within 6 weeks on reciept of Audit report through competant Authority.

2. Details of the Audit Team:-

1.	Names of auditors	Sri.Mahadevaswamy .K.P. Accounts Superintendent, Sri Raghavendra.R . Auditor
2.	Period of Audit	2020–21
3.	Date of commencement of audit	22–04–2021
4.	Date of Completion of audit	30–04–2021

5.	Manpower used	12 Man days
6.	Reviewing Officer	Sri.Kappuru Lingayya, Additional Director, Regional Office, Karnataka State Accounts and Audit Department.
7.	Date of review	

3. Administrative Wing of the Authority:-

Sl. No.	Designation	Name Smt/Sri	Date	
			From	To
1.	Chairman	Sri.K.Jayanna	01.04.2020	31.03.2021
2.	Member Secretary	Sri .N.M.Nanjegowda	01.04.2020	31.03.2021
3.	Deputy Director of Town & Country Planning	Sri.K.N.Nagaraja	01.04.2020	31.03.2021
4.	Assistant Director of Town & Country Planning	Sri.Jagannatha	01.04.2020	31.03.2021
		Smt.Vidhya.D	01.04.2020	31.03.2021
5.	Town Planner	Smt.O.Janaki	01.04.2020	31.03.2021
		Sri.Mahanthesha	01.04.2020	31.03.2021
6.	Case Worker	smt.Divya.K.V	01.04.2020	31.03.2021

4. Submission of compliance report of previous audit report:-

Details of unattended objections and recovery amount in para unattended from the period 2006-07 to 2019-20 are listed below. As per Karnataka Planning Authority Rules 1965 Rule 27 Compliance Report shall be prepared and incorporate in Audit Minute Register and submit to Joint Director, Local Audit Circle, Bengaluru through competent authority. The objection in para which are not complied or continued and the details of objections and recovery amount which are remained unattended are as follows:

Sl. No.	Period	Objections		Recovery		Settlement amount				Closing balance			
		Para	Amount	Para	Amount	Para	Objection	Recovery		Para	Objection	Para	Recovery
1.	2006–07	–	–	01	878	–	–	01	878	–	–	–	–
2.	2007–08	–	–	01	363	–	–	01	363	–	–	–	–
3.	2008–09	–	–	01	318	–	–	01	318	–	–	–	–

4.	2008–09	–	–	01	363	–	–	01	363	–	–	–	–
5.	2011–12	–	–	02	2195	–	–	02	2195	–	–	–	–
6.	2011–12	–	–	01	133386575	–	–	–	–	–	–	01	133386575
7.	2012–13	–	–	02	4599	–	–	02	4599	–	–	–	–
8.	2013–14	01	5457	–	–	–	–	–	–	01	5457	–	–
9.	2014–15	01	1340	–	–	–	–	––		01	1340	–	–
10.	2015–16	–	–	–	–	–	–	–	–	–	–	–	–
11.	2016–17	03	1416025243	02	44108	–	–	–	–	03	1416025243	02	44108
12	2017–18	03	2300090021	01	500404	–	––		–	03	2300090021	01	500404
13	2018–19	05	2110800510	–	–	–	–	–	–	05	2110800510	–	–
14	2019–20	05	1311187433	–	–	–	–	–	–	05	1311187433	–	–
	ಒಟ್ಟು	**18**	**7138110004**	**12**	**133939803**			**8**	**8716**	**18**	**7138110004**	**4**	**133931087**

5. Audit for current year:-

As on the date of audit on 22.04.2021, on physical verification the receipts book in stock and balance details are tallied,details are as below.

1.	Cash in hand	-
2.	Postal stamps	3990
3.	Receipt Books	15 Books (Reciept book no 06 to 20)
4.	Investment letters	07 letters, Total amount in Rs. 211,64,52,377/–

6. Budget:-

The Annual budget for the forth coming year is required to be submitted in month of January every year as per Section 68b of KTCP Act 1961 and rule 22 of Karnataka Planning Authority Rules 1965. Accordingly the budget was submitted to the government, but government approval was not received, therefore the expenditure made without budget approval is illegal and it is serious short comings, therefore the expenditure made without budget approval kept under serious objections.

Estimated Budget and the actual expenditure, furnished by the authority are as follows;

	Estimated		**Actual**
	Ordinary Section	**Capital Section**	
Opening balance as on 01.04.2020	503851701	2222813642	97287115
Receipts- 2020-21	136260000	1877995809	2279186746
Total	640111701	4100809451	2376473861
Expenditure -2020-	89790000	1961390000	2118095262

21			
Closing Balance as on 31.03.2021	550321701	2139419451	258378599

On observing the receipts and expenditure figures in Ordinary Section and Capital Section, on what ground budget was prepared is not clear, in this regard explanation is required, In future budget may be prepared on the basis of last three years income and expenditure.The details of budget 2020-21 is in Annexure 1.

7. Annual Accounts :-

As per Section 68(C)(1) of the Karnataka Town and Country Planning Act, each Planning Authority shall prepare Annual Accounts comprising all the particulars in the prescribed format. Annual Accounts are not maintained in the prescribed format in Anekal Planning Authority. With respect to the financial year 2020-21, the list of the Civic Amenity sites and other assets along with Opening Balance Sheet need to be prepared along with the balance sheet after deducting sinking amount of depreciation as prescribed by the Government guidance value need to be determined. The details in this regard by the authority was not furnished to the 2020-21 audit. Register for list of Civic Amenity sites hands over to the Authority the financial year 2020-21 was furnished to audit but the Government guidance value for the said CA site are not mentioned in the register. Accordingly, all the list of documents mention above and deposits and expenditure along with the balance sheet to obtained from Chartered Accountant as per Government Circular need to be submitted to this office. The audit has been carried out on the basis on the Authority's cash book, bank pass-sheets, supplements and monthly expenditure prepared & submitted before the Authority's meeting.

8. Financial position of the Authority:-

The financial position of then authority for the year 2020-2021 is as follows:

Details	Total
Opening Balance as on 01.04.2020	97287115
Receipts during 2020-21	2279498886
Total	2376786001
Expenditure during 2020-21	2118095262
Cash Balance as on 31.03.2020 in Bank Pass Book	258690739

Bank Balance as on 31.03.2020 in Bank Pass Book	258378599
Difference Amount	**312140**

Details of difference amount

Sl no	Cheque no	Amount
1.	468685	11970
2.	468683	2000
3.	468684	11970
4.	907656	51300
5.	907652	10500
6.	907654	20600
7.	907653	20600
8.	907657	156200
9.	907655	27000
	Total	312140

The details of Authority's transaction by bank wise for the financial year 2020-21 is attached at Annexure 2

9. Non-maintenance of classified cash register :-

It is observed that Authority have maintained cash book for the financial transaction in the bank accounts. The financial transactions of the Authority during the year 2020-21 is reviewed based on the cash book maintained for the bank account. It is advised to maintain Authority's cash book as per the Government order no: UDD 16 CAR 2006 Dated: 21.02.2006 in double entry.

As per Article 328 to 382 A of the Karnataka Financial Code, the details of receipts and expenditure in classified manner is required to be maintained in a register on a regular basis for each day and the end of the month the transaction to be tallied with cash book/Bank Pass Book. If any difference found, it has to be tallied & certified. But such register is not maintained instead general register has been maintained for day to day transactions. This was also informed in previous audits but no action has been taken. It is advised to take action as per the rules.

10. Grants:-

No grants were received from the Government during the year 2020-21 and hence, Grant register is not maintained.

11. Classified Reciept and expenditure register:-

Register of Deposit and Expenditure for 2020-21 is not maintained and not produced for audit. However the consolidated statement prepared by authority is enclosed here with in Annexure-3.

12. Annual administrative report:-

The Annual Administrative Report including income and expenditure statement prepared as per Form 5 is required to be submitted to the Government before 30th June as per section 68(D) of the KT&CP, Act 1961 and Rule 29 of the Karnataka Planning Authority Rules, 1965. Audit objection No. 01/2020-21 Dated:22.04.2021 was issued seeking clarification on submission of 2020-21 Annual Report. However the authority has not clarified regarding the same until completion of audit.

13. Details of postal stamps:-

Register of Postal Stamps for the year 2020-21 is maintained. The details are as follows:

Opening balance as on 01.04.2020	3882
Received during 2020-21	10000
Total	13882
Used during 2020-21	9578
Balance on 31.03.2021	4304

14. Used receipt books:-

The stock registers of the receipt books for the year 2020-21 are as follows:

Opening balance as on 01.04.2020	20
Received during 202021	00
Total	20
Used during 2020-21	18
Balance on 31.03.2021	02

Details of Balance (41119 - 41120)

It is observed that, Authority got new receipt books from private printer for the year 2020-21, each books consist of 50 receipts. Details for this financial is as follows:

Opening balance as on 01.04.2020	00
Received during 202021	20
Total	**20**
Used during 2020-21	05
Balance on 31.03.2021	15
Details of Balance is from 06 to 20	

15. Details of Use of Receipt Books

The details of receipt books in used for the year 2020-21 are as follows;

Sl no	Receipt book No	Receipt No		Remarks
		From	To	
1.	37536	3753516	3753575	Previous year, partial
2.	37538	3753774	3753800	Previous year, complete
3.	37539	3753811	3753900	Previous year, complete
4.	37540	3753911	3754000	Previous year, complete
5.	37736	3773511	3773600	Previous year, complete
6.	37737	3773611	3773700	Previous year, complete
7.	41101	4113001	4113100	Present year, complete
8.	41102	4113101	4113200	Present year, complete
9.	41103	4113201	4113300	Present year, complete
10.	41104	4113301	4113400	Present year, complete
11.	41105	4113401	4113500	Present year, complete
12.	41106	4113501	4113600	Present year, complete
13.	41107	4113601	4113700	Present year, complete
14.	41108	4113701	4113800	Present year, complete
15.	41109	4113801	4113900	Present year, complete
16.	41110	4113901	4114000	Present year, complete
17.	41111	4111001	4111100	Present year, complete
18.	41112	4111101	4111200	Present year, complete

19.	41113	4111201	4111300	Present year, complete
20.	41114	4111301	4111400	Present year, complete
21.	41115	4111401	4111500	Present year, complete
22.	41116	4111501	4111600	Present year, complete
23.	41117	4111601	4111700	Present year, complete
24.	41118	4111701	4111800	Present year, complete
25.	01 to 04	001	200	Present year, complete

The details of partly verified receipt books for the year 220-21are as follows

Sl no	Receipt book No	Last no in the used Receipt book	Date
1.	9974	924874	26–09–2019
2.	05	236	30–03–2021

Partly verified receipt Books may be produced during next audit.

16.<u>The details of application for change of land use:-</u>

The change of land use application forms (Rs. 100/-) for the year 2020-21 details are as follows:

Opening balance as on 01.04.2020	1568
Received during 2020-21	–
Total	1568
Sold during 2020-21	66
Balance on 31.03.2021	1502

17.<u>Amount collected Through receipts deposited in authority Fund :-</u>

During the year 2020-21 on verification of receipt books, bank chalans and bank statements an amount of Rs.979900/- is collected through sale of Change of land use application, C.D, Z.R and Master Plan and is deposited in Authority's fund.

Further, in the audit also noted that the various types of fee collected by the Anekal Planning Authority during the year 2020-21 has

not deposited to the respective bank accounts but has deposited to the other bank's bank account. Hence, the amount deposited to the various types of fee to the bank is not matching with the total amount entered in the receipts. It is opined in this report that, this issue is a serious drawback from the Authority, and should take appropriate action to ensure that the various types of fee collected is to be credited to individual respective accounts.

18. Stock register of C.D, maps and other stock details not submitted:-

During the year 2020-21, C.D, Z.R and Maps were printed and distributed as per the documents submitted for audit. For the present year the details of C.D's, Z.R and Maps were printed and sold are listed as follows;

Sl. No.	Details	C.D	Z.R Book	Map
1.	Opening	0	18	06
2.	Purchase	--	--	--
	Total	0	18	06
3.	Sale	--	--	--
4.	Balance	0	18	06

It is advised to take these items to stock at the end of financial year and get certified by the office head.

19. Verification of the challans of payment :-

During the year 2020-21 Audit, on verification of bank challans it is observed that that the bank challan dated during deposition of DD and DD credited dates are mentioned in the cash register. However, it is observed that some of the DDs are credited very late to the Authority's different head of account. It is advised to take action to resolve with the bank on the priority basis and necessary action need to be taken to reconcile the account in the prescribed format.

20. Details of investments in fixed deposits from the Authority:-

Authority have not maintained register for the fixed deposit in the prescribed format. In review of fixed deposit register and fixed deposit bond it is observed Rs. 2,04,29,73,000/- is invested in fixed deposit during the year 2020-21. Details of amount invested in 2020-21, previous year maturity amount and the balance of the investment by the end of the year 2020-21 is as follows:

Details	Invested from Betterment fee	Invested from Lake Development fee	Total Amount
Opening balance as on 01-04-2020 (investment + interest)	906121022	955339894	1861460916
Enchased amount during 2020-21(investment + interest)	902369962	952335159	1854705121
Difference amount	3751060	3004735	6755795
Investments in 2020-21	1010000000	1032973000	2042973000
Balance on 31.03.2021 (interest)	1010000000 (36274181)	1032973000 (37205196)	2042973000 (73479377)

With respect to the investments, details of bank, investment date, maturity date, interest, investment amount & maturity amount and confirmation letter regarding investment from the concerned bank is attached in Annexure 4 to this report.

It is observed that, all the fixed deposits are renewed, maturity deposit amount is entered in the cash book. It is also observed that fixed deposit is re-invested in the nationalized bank which gives maximum rate of interest by obtaining competitive interest rates from different nationalized banks. Necessary action to be take regarding reconfirmation from the concerned bank for the fixed deposit bonds. It is also necessary to call tender online through e-tender from banks which give maximum rate of interest for the fixed deposit as per government order no:FD38:TAR2018 date: 27.08.2018 and no:FD 8 TAR 2020 date: 12.03.2020. Presently fixed deposit is deposited in the bank by obtaining quotations from the different banks. Since this is not giving competitive etc therefore action to be taken as per government order.

20 (A) Less amount credited from the maturity amount investment in the fixed deposit

During the year 2020-21 audit, details of difference amount is as follows:

Sl no	Bank and branch name	F.D Account number	Maturity date	Maturity amount	Credited account number	Credited amount and date	Difference amount and remarks
1	Canara Bank	3221401000977/2	06 08 2020	20306343	74310100003857 Betterment Charges account	ರೂ.19,34,35,110/- 07-08-2020	Total maturity amount from sl no 1 to 10 is Rs.19344410/-but only
2		3221401000977/3	06 08 2020	20306343			
3		3221401000977/4	06 08 2020	20306343			
4		3221401000977/5	06 08 2020	20306343			

5		3221401000977/6	06 08 2020	20306343			Rs. 19,34,35,110/-is credited. Total difference amount is Rs.9,000/-
6		3221401000977/7	06 08 2020	20306343			
7		3221401000977/8	06 08 2020	20306343			
8		3221401000977/9	06 08 2020	20306343			
9		3221401000977/10	06 08 2020	20306343			
10		3221401000977/11	06 08 2020	10687023			
11	SBI Jayanagara 4th Block	38723430362	25 08 2020	288549608	74310100003857 Betterment Charges account	Rs. 28,48,07,548/- 27-08-2020	Difference in amount is Rs. 37,42,060/-
12	Canara Bank Chandapura	10654041002828/1	04 01 2021	424127304	74310100003857 Betterment Charges account	Rs.42,41,27,304 /- 05-01-2021	No difference in amount
13	Canara Bank Jayanagara 4th T Block Bangalore	0471401005571/4	06 08 2020	20305343	52010102920217 1 Lake rejuvenation fee account	Rs.34,86,10,679 /- 06-08-2020	Total maturity amount from sl no 1 to 10 is Rs. 34,86,10,679/-but only Rs. 34,86,10,679/-is credited. No difference in amount
14		0471401005571/5	06 08 2020	20305343			
15		0471401005571/6	06 08 2020	20305343			
16		0471401005571/7	06 08 2020	20305343			
17		0471401005571/8	06 08 2020	20305343			
18		0471401005571/9	06 08 2020	20305343			
19		0471401005571/10	06 08 2020	20305343			
20		0471401005571/11	06 08 2020	20305343			
21		0471401005571/12	06 08 2020	20305343			
22		0471401005571/13	06 08 2020	20305343			
23		0471401005571/14	06 08 2020	20305343			
24		0471401005571/15	06 08 2020	20305343			
25		0471401005571/16	06 08 2020	20305343			
26		0471401005571/17	06 08 2020	20305343			
27		0471401005571/18	06 08 2020	20305343			
28		0471401005571/19	06 08 2020	20305343			
29		0471401005571/20	06 08 2020	20305343			
30		0471401005571/21	06 08 2020	3419848			

31	SBI Jayanagara 4th Block	38723434550	25 08 2020	231694648	52010102920217 1 Lake rejuvenation fee account	Rs.22,86,89,913 /- 27-08-2020	Difference in amount is Rs. 30,04,735/-
32	Canara Bank Jigani	3221401001035/1	04 01 2021	237193194	52010102920217 1 Lake rejuvenation fee account	Rs.23,71,93,194 /- 04-01-2021	No difference in amount
33	Canara Bank Jayanagara 4th T Block Bangalore	0471401005571/24	10 02 2021	137841373	52010102920217 1 Lake rejuvenation fee account	Rs.13,78,41,373 /- 10-02-2021	No difference in amount
			Total	1861460916		1854705121	Total difference amount is Rs.6755795 /-

An explanation was requested for the sum of aforementioned difference for Rs. 6755795 vide Accounting Inquiry Number 03/2021-22, Dated: 27.04.2021. But there is no reply from the Authority. The difference amount credited from maturity amount by the Fixed deposit is Rs 6755795/-. Hence, details from Income Tax Department/Banks in which amount is deposited is to be furnished and difference amount of Rs. 6755795/- to be taken to Authority's account. Till submission of details, a sum of Rs. 6755795/- is held under objection until payment of said amount.

21. Details of security deposits:-

As per the Government Order vide no.NaAaEE 264 BMR 15/2013, Bengaluru Dated: 03.09.2014 the security Deposit has been fixed @ Rs.50/- per sq.meter during issue of building commencement certificates. The authority has deposited the funds in this financial year in authority funds. The transactions are as follows;

Opening balance as on 01.04.2020	280415325
Received during 2020-21	12973030
Total	**293388355**
With drawal during 2020-21	–

Balance on 31.03.2021	**293388355**

22.<u>Details of repayment of security deposits not submitted:-</u>

The applicant shall deposit a sum of Rs.50/- per sq. meter of floor area towards security deposit during issue of commencement certificate for residential buildings/ Group Housing/ Multi dwellings/ Apartments with 5 units or more and for commercial buildings exceeding 300 Sq. meters. It is observed that by the end of year 2020–21 a security deposit of Rs. 29,33,88,355/–has been collected.

Further, previous year details on repayment of security deposits for cases where buildings were constructed as per the approved plan was not made available. As per rules Security deposits are not forfeited for the buildings not completed within 2 years and for the buildings not constructed as per approved plans. Action taken in this regard by the authority was not furnished to the audit.

It is advised to take action to forfeit security deposit and take action as per rules and regulations for the buildings not constructed within 2 years and buildings not constructed as per approved plan.

23.<u>Non Remittance of 5% of betterment fees to the State Town Planning Board and non-maintenance of D.C.B register:-</u>

According to KTCP Act 1961 under Section 18, the contribution of 5% of the total amount collected towards various fees is to be credited to Karnataka State Town Planning Board every calendar year. During the year 2020-21, a sum of Rs. 14,83,39,857/–- has been collected as Betterment Fees, 5% of the above amount will be Rs. 74,16,993/- is required to be contributed to Karnataka State Town Planning Board. But this contribution amount has not been paid and action may be taken for payment to Karnataka State Town Planning Board. In similar way from the inception of the authority betterment fee as collected annual demand register has not been maintained. Annual demand, Payment and balance registers have not been maintained. Hence it is advised to open all the above registers and mention all details in it till year end with receipt and balance details to certified by concerned officer and also action to be taken to payment of balance year. Hence balance year payment of Rs. 74,16,993/- is held under objection until payment of said amount.

24.<u>Regarding the slum development cess</u>

During 2020-21, the Planning Authority within their jurisdiction receive application for approval of layout plan are as per government order no

NaE/912/MIT/1955, dated:08-07.1996, slum development cess to be collected during approval of layout. By the end of 2020-21, total Rs. 15944550/- is slum development cess collected. It is opined to implement the program as per the rules.

25. Utilization of lake rejuvenation fee

During 2020-21, the Planning Authority within their jurisdiction receive application for approval of layout plan and from the applicant and as per government order, lake rejuvenation fee to be collected during approval of layout. Details of lake rejuvenation fee collected and remitted to bank is as follows:

Sl no	Details	Amount in Rs
1	Opening balance as on 01-04-2020	18489305
2	Fee collected in 2020-21	68240976
	Total amount	86730281
3	Fee remitted in 2020-21	-
4	Pending as on 31-03-2021	86730281

Since Anekal Planning Authority have collected lake rejuvenation fee from public during approvals, it is opined to take necessary action to utilize lake rejuvenation fee for lake development works only.

26. Release of 40% of sites in the approved residential layout plan:-

According to Karnataka Government circular No.NaAaEE 112/BMR/2005 Dated: 26.05.2005 in approved residential layout 60% of the sites has to be released for registrations in the first instance. As per the condition(1) of the said order the final 40% of sites has to be released after completion of all infrastructure work like Asphalting of roads, Rain water Harvesting, solid waste management unit, potable drinking water OHT, Electric supply and road side trees plantation works within stipulated time period of 2 years. However details of developers who have not been able to complete all development works within 2 years and also who have not obtained a renewal/extension of time period for completion of civil works has not been maintained.

In this regard, Government vide circular no: NaAaEe: 11:Bem.Ro.Pra 2005 dated 26.05.2005 had approved penalize as per the BMRDA Letter No. BMRDA/ADTP-2/other/24/2012-13 Dated: 31.10.2014, if the Developer has not developed or renewed layout plan for the 40% of sites released within 2 years

27. Details of CA Sites and Parks in Anekal Planning Authority : Not submitted

The Authority was informed to furnish the details of CA Sites in the layouts approved by Anekal Planning authority during the year 2020-21 vide audit enquiry No. 2/2021-22 dated: 12.04.2021. In this regards, during 2020-21, authority have taken CA sites and parks upon approval of layout plan. The details are furnished in Annexure-5 to this report.

27 (A) Details of CA sites allotted on lease basis:

During 2020-21, Anekal Planning Authority have allotted CA site to Regional Transport Commissioner, Chandapura in Marsur village at sy no 306 as per the government order/circular at a total cost of 1,57,63,545/- for 30 years on lease basis.

28. Details of layouts approved by planning authority, but have not completed development works within 5 years:-

The authority was informed to furnish the details of layouts approved by planning authority, & the layouts not developed within the completion of the 5 years during the year 2020-21 vide audit enquiry No. 47/2021-22 dt: 26.04.2021. Member Secretary and Joint Director Anekal Planning Authority has informed that letter has been issued to release the sites only after full development of layout approved by the authority. The layouts have to be completely developed within the maximum of 5 years as per Government order vide No.NaAaEE 599/MyAAPra/2012 Dated:03.12.2012. Action has to be taken as per Government order.

29. Approval for apartment buildings during 2020-21:-

Approvals were accorded for apartment buildings during 2020-21. The details of amount collected towards betterment levy, Security deposit etc., were called for through audit objection No. 01/2021-22 dated:22.04.2021, but no information was furnished.

30. Details of park and open space:

There is no information for the parks and open spaces area as designated in the Master Plan within the jurisdiction of Anekal Planning Authority. It is opined to take necessary action to acquire land for development of park and open spaces as designated in the Master Plan.

31. Execution of works funded by Anekal Planning Authority through PRED and PWD:-

Out of the total fund of the authority (excluding Lake Rejuvenation fees) 25% of this fund is reserved for administration purposes and the balance is utilized for funding various development works. Accordingly a proposal has been sent to Government for administrative approval for undertaking works for Rs.1500.00 Lakhs as per the authority's 37th meeting resolution dated:24.09.2012. As per the Government order No.NaAaEE 50 2012 Bengaluru Dated: 02.01.2013 an administrative approval has been given. As per the Government order dated:27.11.2013 an administrative approval has been given for execution of works through Panchayath Raj Engineering Department and PWD. Payments have been made to concerned departments. Utilization Certificate needs to be submitted after completion of works. Utilization Certificate for Rs. 126179860//- is not submitted. Hence a sum of Rs. 26179860//- is held under objection until submission of utilization certificate. Details as follows:

Sl no	Date	Cheque no	amount
1	22.01.2021	000012	11057984
2	04.07.2020	340131	7941765
3	18.08.2020	340154	7180111
			26179860

32. Details of Pension contribution:

As per the KCSR rule, Authority have to pay 1/8th of the pension contribution amount and pay to State Employee's Pension Fund for all the officers and staffs working on deputation basis in Authority. Accordingly it was directed to submit the details of pension paid to State Employee's Pension Fund from 01.04.2020 to 31.03.2021 for all the officers and staffs working on deputation basis in Authority were called for through audit objection no 01/2021-22 dated: 22.04.2021. However, pension contribution during the year 2020-21 for all the officers and staffs working on deputation basis is not paid. It was replied that details of pension contribution for the year 2020-21 will be calculated and it will be produced in the next audit.

33. Engaging of services by outsourcing towards Authority's works:-

Since there is no permanent employees for day to day work in the authority the services were out sourced during 2020-21 and the payment details are as follows:

Sl. No.	Designation	Post	Annual payment
1.	Account Assistant	01 Post	15248
2.	SDA	01 Post	12443
3.	Computer Operator	03 Post	12443
4.	Group 'D'	02 Post	9209

M/s KEONICS is providing the above said outsourcing staff on contractual basis for one year, the same is ratified and approved in the Authority's meeting. Further it is necessary to call for tender on yearly basis to fix competitive rates.

For daily office work functioning, Authority have taken one Deputy Director, one Assistant Director and one Town Planner from BMRDA on deputation basis. For administration works, Authority have taken one Accountant and SDA on temporary basis and Data Entry Operators on outsourcing basis.

34. Out Sourcing of vehicles: -

The vehicles for office use were obtained from out sourcing during 2020-21. Vehicles was hired from M/s Ramu Tours & Travels on rental basis. During 2020-21, Rs.1206800/- has been spent for outsourcing of Vehicle.

35. The fee collected under RTI act to be contributed to government head:-

During the financial year , Rs.560/- fee collected under the Right to information is in the authority account without crediting to the government head of the account. Till the payment of said amount to the Government head of the account , Rs. 560/- is held as objection.

36. Maintenance and submission of Stock Register

Authority have not submitted Stock Register for audit. This is a serious concern that Authority should maintain register for land, buildings and furniture, computers, table, chairs and vehicles that are available in the office is be certified and submit to the next audit.

37. Audit fees:-

The Audit of accounts of the Authority for the year 2020-21 has been taken and the audit fees to be paid are as follows:

i	2020-21 total receipts	**2279186746**

Deductions			
1.	Layout/Group Housing Security Deposit	233487956	
2.	Encashment of investments	1854705121	
3.	Bank interest	3635408	
4.	R.T.I Fees	21960	
	Total	**2091850445**	**187336301**
	Net Income		
ii	Total Expenditure		**2118095262**
Deductions			
1	Income Tax Paid	181221	
2	Fixed Deposits	2042973000	
3	Telephone Charges	24257	
4	Electricity Charges	30113	
5	Bank Charges	7895	
	Total Rs.	**2043216486**	
	Net Amount		**74878776**

For calculation of audit fees total income and expenditure amount.

(187336301 + 74878776 = 262215077)

$$\frac{(262215077 * 0.20)}{100} = 524430/-$$

For the end of 31.03.2021 action has to be taken to deposit balance amount of audit fees of Rs. 524430/-. Till the deposit of balance amount, Rs. 524430/- is held under objection

Opening Balance as on 01.04.2020	2834866
2020-21 year demand	524430
Total	**3359296**
2020-21 year paid	1487146
Closing Balance as on 31.03.2021	**1872150**

Head of A/C 0070-60-110-0-01

0070	Other Administrative
60	Other Services
110	Govt. Audit-fees
0-01	Audit Fees

38.<u>General opinion :-</u>

1. Maintenance of separate cash book (account wise)
2. Maintenance of cash book as per Karnataka Finance Code rule 328 and 332.

3. During this year it is observed that Authority has not taken RERA registeration certificate from the developers. In future days Authority should confirm this before giving approval.
4. FDR amount, maturity amount invested in different bank need to be reconciled with the bank.
5. Computation of bank account by obtaining separate bank pass sheet. It is compulsory to obtain account wise bank passbook sheet and reconsol it
6. Payment of Audit fee which is pending by the end of the year.
7. Payment of pension contribution amount to State Employee's Contribution Fund

There is a need for improvement in the maintenance of accounts and cash book as it is not maintained in the prescribed format and non reconsiliation of account and also non-remittance of 5% of betterment fees to the State Town Planning Board are the predominant short comings observed during the audit, action to be taken to in this regards

Additional Director,
Local Audit Circle,
Bengaluru.

Classified Receipt & Expenditure for the year 2020-21 of the Anekal Planning Authority

Receipts	Amount	Expenditure	Amount
Betterment fee	148339857	Salary of officer/staff	**4073049**
Scrutiny fee	613803	Salary of Outsourcing Employees	**2017703**
Supervision fee	**603073**	Hiring of Vehicles	**1617160**
Copies of Plan	**971000**	Office space rent	**413824**
Security deposit	**12973030**	Telephone bills	**24257**
Certified Copies	**21773**	Purchase of stationeries	**155302**
R.T.I	**21960**	Electricity bills	**30113**
Realization of FD's(Betterment)	**902363362**	Petty cash	**116849**
Realization of FD's(lake)	**952335159**	Income Tax Payment	**181221**
Lake fees	**68213976**	STPB Funds	**2006040**
Bank Interest	**3635406**	Publication Charges	**1151437**
Change of Land use Applications fees	**8900**	Fixed deposits(Betterment)	**1010000000**
Fine	**19822000**	Fixed deposits(Lake)	**1032973000**
Paper Notification Fees	**1192350**	Xerox Charges	**11210**
Sale of C.A.site	**15763545**	Purchase of Stamps	**10000**
Water Cess	**29677200**	Payment of Legal fee to Advocate	**182000**
Ring Road cess	**29976150**	Computer(Repair)	**17729**
Slum Cess	**15934050**	Projector	**97920**
M.R.T.S	**76713550**	Development Works	**40924701**
		Audit fees	**1487146**
		C.M's relief fund	**20008125**
		Returns to Applicants	**328000**

		Printing	**97089**
		Others	**163492**
		Bank Charges	**7895**
Total Receipts	**2279186746**	**Total Expenditure**	**2118095262**
Opening balance	**97287115**	**Closing Balance**	**258378599**
Total	**2376473861**	**Total**	**2376473861**